

STATEMENT OF AUTO, TRAVEL AND SALES EXPENSES

STATEMENT NO. _____

YEAR ENDED _____

GENERAL INFORMATION - AUTO EXPENSE	VEHICLE 1	VEHICLE 2
1. ENTER THE DATE VEHICLE WAS PLACED IN SERVICE		
2. TOTAL MILEAGE VEHICLE WAS USED DURING YEAR	MILES	MILES
3. MILES INCLUDED ON LINE 2 THAT VEHICLE WAS USED FOR BUSINESS	MILES	MILES
4. PERCENT OF BUSINESS USE (DIVIDE LINE 3 BY LINE 2)	%	%
5. AVERAGE DAILY ROUND TRIP COMMUTING DISTANCE	MILES	MILES
6. MILES INCLUDED ON LINE 2 THAT VEHICLE WAS USED FOR COMMUTING	MILES	MILES
7. OTHER PERSONAL MILEAGE (ADD LINE 3 AND 6 AND SUBTRACT THE TOTAL FROM LINE 2)	MILES	MILES
8. DO YOU (OR YOUR SPOUSE) HAVE ANOTHER VEHICLE AVAILABLE FOR PERSONAL PURPOSES? <input type="checkbox"/> YES <input type="checkbox"/> NO		
9. IF YOUR EMPLOYER PROVIDED YOU WITH A VEHICLE, IS PERSONAL USE DURING OFF DUTY HOURS PERMITTED? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> NOT APPLICABLE		
10a. DO YOU HAVE EVIDENCE TO SUPPORT YOUR DEDUCTION? <input type="checkbox"/> YES <input type="checkbox"/> NO		
10b. IF "YES," IS THE EVIDENCE WRITTEN? <input type="checkbox"/> YES <input type="checkbox"/> NO		

AUTO EXPENSE (OPTIONAL METHOD)	
1. TOTAL BUSINESS MILES (LINE 3 ABOVE)	
2. LINE 1 x 36¢ (.36)	
PARKING FEES & TOLLS	
TOTAL	

AUTO EXPENSE (REGULAR METHOD)	
TOTAL MILES	
GAS	
OIL AND LUBRICATION	
GARAGE RENT	
FINANCE CHARGES	
AUTO CLUB	
WASHING AND POLISHING	
TIRES, BATTERIES, ETC.	
REPAIRS	
LICENSES	
INSURANCE	
DEPRECIATION	
VEHICLE RENTAL	
INCLUSION AMOUNT - VEHICLE RENTAL ()	
TOTAL EXPENSE	
LESS: PERS. USE _____% MILES _____	
PARKING FEES & TOLLS	
TOTAL	

TRAVEL EXPENSE	
PLANE OR RAIL FARES	
TAXI AND PUBLIC TRANSIT	
CAR RENTAL	
LODGING	
MEAL, ENTERTAIN. LESS 50%	
TELEPHONE, FAX, POSTAGE	
TIPS AND BAGGAGE CHARGES	
LAUNDRY AND CLEANING	
TOTAL	

MISCELLANEOUS SALES EXPENSES	
MEALS ETC. TOTAL LESS 50%	
TICKETS TO SHOWS, ETC. LESS 50%	
DUES AND SUBSCRIPTIONS	
GIFTS	
OFFICE-IN-HOME (See Below)	
TELEPHONE	
TOTAL	

GRAND TOTAL	
LESS: REIMBURSEMENT (Not Shown on W-2)	
NET EXPENSES CARRIED TO	

OFFICE-IN-HOME EXPENSE (LIMITED BY YOUR INCOME FROM THE BUSINESS)	
A. SQUARE FOOTAGE OF OFFICE	
B. SQUARE FOOTAGE OF HOME	
A+B = BUSINESS %	
RENT OR DEPRECIATION	
MORTGAGE INTEREST	
REAL ESTATE TAXES	
INSURANCE	
UTILITIES	
REPAIRS AND MAINTENANCE	
TOTAL	
MULTIPLY BY BUSINESS USE _____%	
NET OFFICE-IN-HOME EXPENSE	

STATEMENT OF DEPRECIATION									
DESCRIPTION OF PROPERTY	DATE ACQUIRED	COST OR OTHER BASIS	BONUS DEPRECIATION	DEPRECIATION ALLOWED IN PRIOR YEARS	METHOD USED	RATE (%) OR LIFE	DEPRECIATION THIS YEAR		
							FEDERAL	STATE	

CODE: SL—Straight Line ACRS—Special Federal Rules TOTAL DEPRECIATION _____
 DB—Declining Balance MACRS—Special Federal Rules AMOUNT OF ADDITIONAL FIRST-YEAR DEPRECIATION INCLUDED ABOVE _____
 DDB—Double Declining Balance (200%)